FEE TRANSMITTAL

Electronic Version v08

Stylesheet Version v08.0

Title of Invention

VARIABLE SIGMA ADJUST METHODOLOGY FOR STATIC TIMING

Application Number:

Date:

First Named Applicant: James J. Engel
Attorney Docket Number: BUR920020058US1

TOTAL FEE AUTHORIZED \$810

Patent fees are subject to annual revisions on or about October 1st of each year.

Filing as large entity

BASIC FILING FEE

| Fee Description | Fee Code | Amount \$ | Fee Paid \$ | | | | |
|--|----------|-----------|-------------|--|--|--|--|
| Utility Filing Fee | 1001 | 770 | | | | | |
| Subtotal For Basic Filing Fees: \$ 770 | | | | | | | |

EXTRA CLAIM FEES

| Fee Description | Extra Claim | Fee Code | Amount \$ | Fee Paid \$ | | |
|------------------------------------|-------------|----------|-----------|-------------|--|--|
| Total Claims : 20 | 0 | 1202 | 18 | 0 | | |
| Independent Claims : 3 | 0 | 1201 | 86 | 0 | | |
| Subtotal For Extra Claims Fees: \$ | | | | | | |

ASSIGNMENT FEES

| Fee Description | Property Number | Quantity | Fee Code | Amount \$ | Fee Paid \$ | | |
|------------------------------------|-----------------|----------|----------|-----------|-------------|--|--|
| Recording Each Patent | 00000000 | 1 | 8021 | 40 | 40 | | |
| Assignment Per Property Fee | | | | | | | |
| Subtotal For Additional Fees: \$40 | | | | | | | |

AUTHORIZED BILLING INFORMATION

The commissioner is hereby authorized to charge indicated fees and credit any overpayments to:

Deposit account number: 090456

Access Code ****

Deposit name: International Business Machines Corporation

Deposit authorized name: Richard M. Kotulak

Signature: /Richard M. KOTULAK, Reg. #27712/

Date (YYYYMMDD): 2004-07-29

Charge Assignment Fees Required Under 37 C.F.R. Section 1.21 (h).

Charge Any Additional Fee Required Under 37 C.F.R. Sections 1.16 and 1.17.